

1904, art. 81, sec. 133. 1888, art. 81, sec. 117. 1860, art. 81, sec. 139.  
1847, ch. 222, sec. 7. 1874, ch. 483, sec. 128.

**136.** The bond of an executor or administrator shall be liable for all money he may receive under this article for taxes, or for the proceeds of the sales of real estate received by him thereunder.

Ibid. sec. 134. 1888, art. 81, sec. 118. 1860, art. 81, sec. 140.  
1847, ch. 222, sec. 8. 1874, ch. 483, sec. 129.

**137.** If any executor or administrator shall fail to perform any of the duties imposed upon him by this article, the orphans' court of the county in which the administration was granted may revoke his administration, and his bond shall be liable, and the same proceedings shall be had against him as if his administration had been revoked for any other cause.

Ibid. sec. 135. 1888, art. 81, sec. 119. 1860, art. 81, sec. 141.  
1846, ch. 222, sec. 9. 1874, ch. 483, sec. 130.

**138.** The powers and duties of an administrator *de bonis non*, or with the will annexed, shall be the same under this article as those of an executor or administrator, and he shall be subject to the same liabilities.

Ibid. sec. 136. 1888, art. 81, sec. 120. 1860, art. 81, sec. 142. 1847, ch. 222, sec. 10. 1874, ch. 483, sec. 131. 1892, ch. 473.

**139.** In all cases where any estate, real, personal or mixed, shall be subject to the collateral inheritance tax imposed by this article and no administration is taken out on the estate of the person who died seized and possessed thereof, within ninety days after the death of said person the orphans' court of the county in which such administration should be granted shall issue a summons for the parties entitled to administration to show cause wherefore they do not administer; provided, however, that when any real estate shall be subject to said tax and no administration has been taken on the estate of the person who died seized thereof, the orphans' court of the county where said real estate shall be situate may, on the application of any one interested in said real estate, appoint appraisers to value the same as provided by the preceding sections of this article, and the amount of said tax may be paid to the register of wills of the county where the said application shall be made.

See notes to sec. 120.

Ibid. sec. 137. 1888, art. 81, sec. 121. 1860, art. 81, sec. 143.  
1847, ch. 222, sec. 10. 1874, ch. 483, sec. 132.

**140.** If the parties entitled by law to administration do not administer within a reasonable time to be fixed by the said court or if they be incapable, or being capable if they decline or refuse to appear on proper summons or notice, administration shall be granted to such person as the court may deem proper.

See notes to sec. 120.